IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

CENTRAL EXCISE & CUSTOMS GOLD CONTROL AP No 14 of 2001

For Approval and Signature:

Hon'ble MR.JUSTICE A.R.DAVE Sd/-
and
Hon'ble MR.JUSTICE D.A.MEHTA Sd/-

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

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COMMISSIONER OF CENTRAL EXCISE

Versus

RAJGOPAL PROCESSING MILLS

Appearance:

1. CENTRAL EXCISE & CUSTOMS GOLD CONTROL AP No. 14 of 2001
MS PJ DAVAWALA for Petitioner No. 1
MR YS RAJPUR FOR MR PARESH M DAVE for Respondent No. 1

CORAM : MR.JUSTICE A.R.DAVE
and
MR.JUSTICE D.A.MEHTA

Date of decision: 18/07/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE A.R.DAVE)

We have heard learned Advocate Ms.P.J.Davawala for the petitioner and learned Advocate Mr.Y.S.Rajput fo Respondent. In our opinion, the following question of law arises in the matter :

"Whether the levy of penalty and confiscation under C.Ex. Act,1944 was unlawful when Sec.3(3) of the Additional Duties Act is expressive enough to make all provision of C.Ex.Act and Rules applicable, if they are in relation to the levy and collection of duties of excise?"

The CEGAT, Mumbai is directed to submit a statement of case to this Court. Rule made absolute with no order as to costs.

Sd/- Sd/-
(A.R.Dave, J) (D.A.Mehta, J)

m.m.bhatt